

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF NEW YORK**

In re:

**MOTORS LIQUIDATION COMPANY, et al.,
f/k/a General Motors Corp., et al.**

Debtors.

**MOTORS LIQUIDATION COMPANY, et al.,
f/k/a General Motors Corp., et al.
Objectors,**

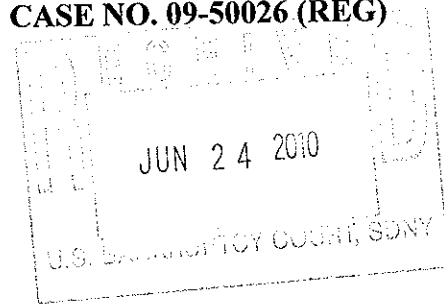
vs.

Fulton County Tax Commissioner,

Claimant.

CHAPTER 11

CASE NO. 09-50026 (REG)



(Jointly Administered)

**FULTON COUNTY TAX COMMISSIONER'S RESPONSE
IN OPPOSITION TO DEBTORS' NINETEENTH OMNIBUS OBJECTION TO
CREDITOR FULTON COUNTY'S PROOF OF CLAIM NO. 17766**

COMES NOW the Fulton County Tax Commissioner ("Tax Commissioner") and files this Response In Opposition to Debtor's Objection To Creditor Fulton County's Proof of Claim ("Objection") as follows:

1.

The Debtor is the owner of personal property ("Property") which was located in Fulton County on January 1, 2009. Such Property is assigned individual Tax Parcel Identification numbers based on the situs of the Property within Fulton and is taxed in accordance with the valuation set by the Fulton County Board of Tax Assessors. See Proof of Claim attached hereto as Exhibit "A".

2.

Said tax liability is defined as a priority claim pursuant to 11 U.S.C. § 507(a)(8).

3.

The Fulton County Tax Commissioner filed a timely Contingent Claim on June 11, 2009. Such claim was Amended on October 9, 2009.

4.

Under Georgia law, property is valued/assessed on January 1st of each tax year. See O.C.G.A. § 48-5-10. Furthermore, under Georgia law, a tax lien for unpaid taxes attaches to all property in which the Debtor has an interest on January 1st of the applicable tax year. See O.C.G.A. § 48-2-56.

5.

A lien for ad valorem taxes attaches to property at the time fixed by law for valuation of the property in each year. See Decatur County Building & Loan Association v. Thigpen, 173 Ga. 363 (1931); Denise v. Paxon, 261 Ga. 846 (1992) (ad valorem taxes are lien on property from time of assessment) also citing Decatur County Building.

6.

The Debtors, as record owner of the Properties, are the parties responsible for paying the subject taxes ("Proof of Claim") pursuant to O.C.G.A. § 48-5-10.

7.

The Tax Commissioner filed a contingent claim in the amount of \$96,756.08 with the Bankruptcy Court on June 11, 2009 based on estimated taxes for the 2009 tax year. See Exhibit "B". Such claim was amended on October 9, 2009, to an amount of \$100,345.67 after the applicable millage rate was determined, and taxes amounts were finalized. See Exhibit "A". Since this amended claim was filed, Debtor has paid all but \$528.28 in outstanding taxes it owes on the

Property for tax year 2009. Fulton County records indicate that the following tax amounts are still owed:

<u>Tax Parcel ID</u>	<u>Tax Year</u>	<u>Tax Amount</u>
P00005260801	2009	\$170.49
P00005764745	2009	\$23.27
P00005764851	2009	\$24.11
P00005865801	2009	\$201.47
P00005865860	2009	\$11.78
P00006136009	2009	\$57.31
P00006301204	2009	<u>\$39.85</u>
Total		\$528.28

As, such the Fulton County Tax Commissioner expects to amend his Proof of Claim to reflect this outstanding balance.

8.

Debtor claims that the Tax Commissioner's Proof of Claim should be disallowed or expunged since taxes have been assumed by General Mothers, LLC pursuant to Section 2.1 and Section 2.3(a) of that certain Amended and Restated Master Sale and Purchase Agreement, dated as of June 26, 2009 by and among General Motors Corporation, Saturn, LLC, Saturn Distribution Corporation, Chevrolet-Saturn of Harlem, Inc. and General Motors, LLC. This objection should be denied since Debtor was the owner of said property on January 1 of each tax year upon which the Tax Commissioner bases his claim. Said tax liability attaches in personam and in rem. See O.C.G.A. § 48-5-9. Dismissal of the Tax Commissioner's claim may prevent collection of taxes since Debtor

is responsible under Georgia law for paying taxes owed for the tax years set forth in the Tax Commissioner's contingent claim as the owner of the Properties on January 1 of each tax year.

9.

Petitioner cannot prevent the Tax Commissioner from carrying out his statutory duties in collecting the taxes when required to do so by law. The general rule is that there can be no waiver by a tax commissioner of any duty which is imposed upon him to collect taxes, nor can he be estopped from collecting taxes for any reason. Roberts v. Tomlinson, 242 Ga. 804 (1979); O.C.G.A. § 48-6-5 (duties of public officers).

10.

Not only does the Tax Commissioner have the duty to collect the taxes that are levied by the County, the Tax Commissioner must collect diligently and pay promptly the county taxes to the county treasurer and issue executions remaining unpaid after the due date. See O.C.G.A. §§ 48-5-233 and 48-5-127. "Diligence in collection of taxes" has been interpreted to mean that the tax commissioner must "do all things and take all steps which he may reasonably and lawfully do..." to collect taxes where such duties are defined. Sanders v. Fulton County, 111 Ga. App. 434, 436 (1965).

WHEREFORE, the Tax Commissioner prays that this Court:

(a) Deny the relief sought by Debtor and refuse to disallow or expunge the Fulton County

Tax Commissioner's Amended Proof of Claim; and

(b) Order that the Debtor pay the full amount of taxes owed to Fulton County, through the

Fulton County Tax Commissioner.

This 17th day of June, 2010.

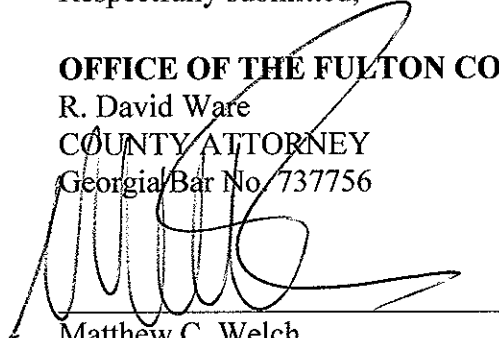
Respectfully submitted,

OFFICE OF THE FULTON COUNTY ATTORNEY

R. David Ware

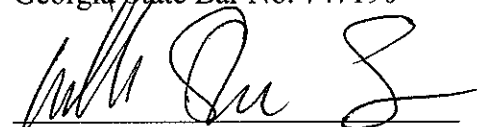
COUNTY ATTORNEY

Georgia Bar No. 737756



Matthew C. Welch

Georgia State Bar No. 747190



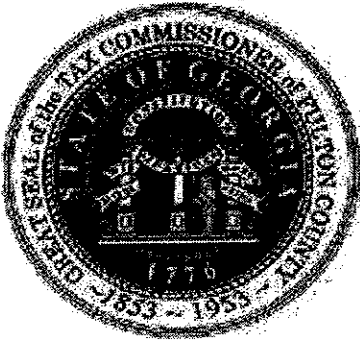
William Shannon Sams

Georgia State Bar No. 101051

141 Pryor Street, S.W.
Suite 4038
Atlanta, Georgia 30303
(404) 612-0261 (office)
(404) 730-6324 (facsimile)

EXHIBIT A

AMENDED



PARID: P20090005328

ADDRESS: 400 TENTH ST NE

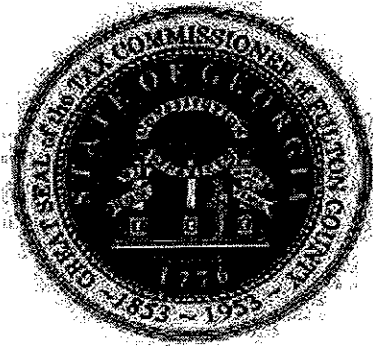
ROLL: RE

NAME: GENERAL MOTORS CORP

SUMMARY (PAY, INTEREST, PENALTY, AND/OR REBATE)

Tax Year	Cycle	Taxes
2009	ATL	\$ 4,784.77
2009	FUL	\$ 1,498.15
TOTAL		\$ 6,282.92

AMENDED



PARID: P20090005329

ADDRESS: 1440 UPPER HEMBREE RD

ROLL: RE

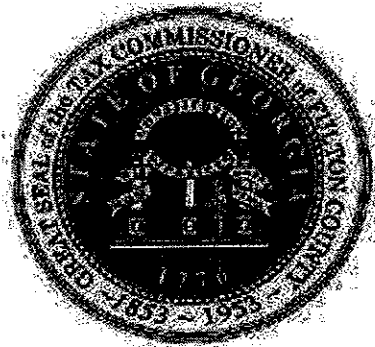
NAME: GENERAL MOTORS CORP

Summary (may include Interest, Penalty, and/or Fees)

Tax Year	Cycle	Taxes
2009	FUL	\$ 4.48

TOTAL \$ 4.48

AMENDED



PARID: P00005764745

ADDRESS: 1000 ABERNATHY RD 400

ROLL: RE

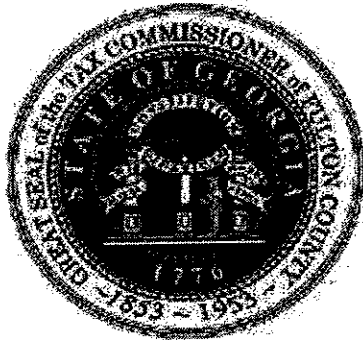
NAME: GENERAL MOTORS CORP

Summary (may include Interest, Penalty, and/or Fees)

Tax Year	Cycle	Taxes
2009	CIT	\$ 3.93
2009	FUL	\$ 23.27

TOTAL \$ 27.20

AMENDED



PARID: P00005764991

ADDRESS: 6822 SHANNON PKWY

ROLL: RE

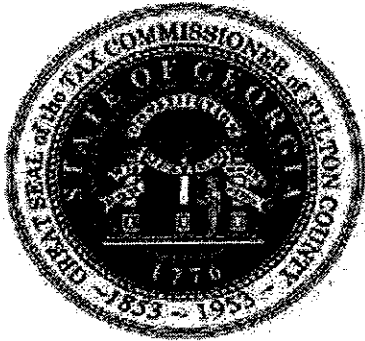
NAME: GENERAL MOTORS CORP

Summary (may include interest, penalty, and/or fees)

Tax Year	Cycle	Taxes
2009	FUL	\$ 21.87

TOTAL \$ 21.87

AMENDED



PARID: P00005765164

ADDRESS: 11225 ALPHARETTA HWY

ROLL: RE

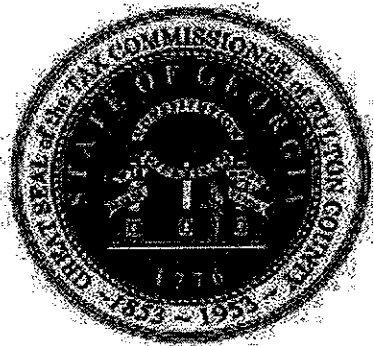
NAME: GENERAL MOTORS CORP

Summary (may include interest, penalty, and/or fees)

Tax Year	Cycle	Taxes
2009	FUL	\$ 248.09

TOTAL \$ 248.09

AMENDED



PARID: P20080001397

ADDRESS: 11700 GREAT OAKS WAY

ROLL: RE

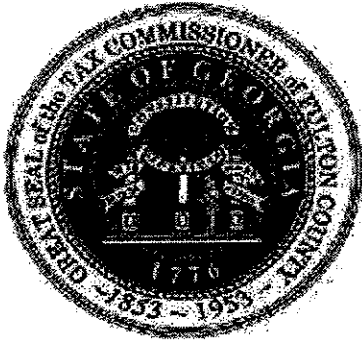
NAME: GENERAL MOTORS CORP

Summary (may include Interest, Penalty, and/or Fees)

Tax Year	Cycle	Taxes
2009	FUL	\$ 1,212.42

TOTAL \$ 1,212.42

AMENDED



PARID: P20080001376

ADDRESS: 6555 FULTON INDUSTRIAL BLVD

ROLL: RE

NAME: GENERAL MOTORS CORP

Summary (may include interest, penalty, and/or fees)

Tax Year	Cycle	Taxes
2009	FUL	\$ 9,224.62

TOTAL \$ 9,224.62

AMENDED



PARID: P20080001373

ADDRESS: 855 CAMP CREEK PKWY

ROLL: RE

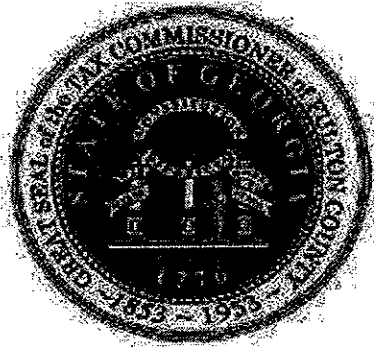
NAME: GENERAL MOTORS CORP

Summary (may include interest, penalty, and/or fees)

Tax Year	Cycle	Taxes
2009	FUL	\$ 85,392.85

TOTAL \$ 85,392.85

AMENDED



PARID: P00006136009

ADDRESS: 9230 WAITS FERRY CROSSING

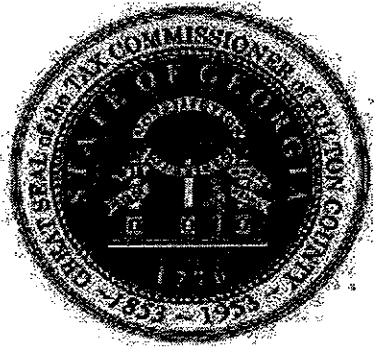
ROLL: RE

NAME: GENERAL MOTORS CORP

Summary (may include Interest, Penalty, and/or Fees)

Tax Year	Cycle	Taxes
2007	FUL	\$ 41.61
2009	CIT	\$ 2.58
2009	FUL	\$ 15.70
TOTAL		\$ 59.89

AMENDED



PARID: P00006127573

ADDRESS: 4100 JONESBORO RD

ROLL: RE

NAME: GENERAL MOTORS CORP

Summary (may include Interest, Penalty, and/or Fees)

Tax Year	Cycle	Taxes
2009	FUL	\$ 13.18

TOTAL \$ 13.18

AMENDED



PARID: P00005865860

ADDRESS: 5730 GLENRIDGE DR

ROLL: RE

NAME: GENERAL MOTORS CORP

Summary (may include interest, penalty and/or fees)

Tax Year	Cycle	Taxes
2009	CIT	\$ 1.99
2009	FUL	\$ 11.78

TOTAL \$ 13.77

AMENDED



PARID: P00005765130

ADDRESS: 3040 PIEDMONT RD NE

ROLL: RE

NAME: GENERAL MOTORS CORP

Summary (may include interest, Penalty, and/or Fees)

Tax Year	Cycle	Taxes
2009	ATL	\$ 3.03
2009	FUL	\$ 0.95

TOTAL \$ 3.98

AMENDED



PARID: P00005765105

ADDRESS: 2175 MANSELL RD

ROLL: RE

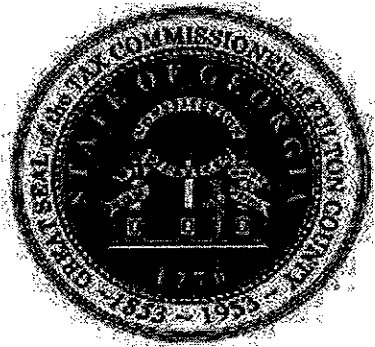
NAME: GENERAL MOTORS CORP

Summary (may include Interest, Penalty, and/or Fees)

Tax Year	Cycle	Taxes
2009	FUL	\$ 105.12

TOTAL \$ 105.12

AMENDED



PARID: P00005765075

ADDRESS: 4305 JONESBORO RD

ROLL: RE

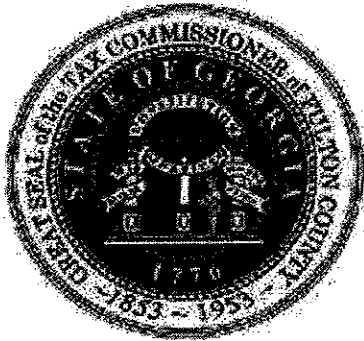
NAME: GENERAL MOTORS CORP

Summary (may include Interest, Penalty, and/or Fees)

Tax Year	Cycle	Taxes
2009	FUL	\$ 187.54

TOTAL \$ 187.54

AMENDED



PARID: P00005764877

ADDRESS: 255 METROPOLITAN PKWY SW

ROLL: RE

NAME: GENERAL MOTORS CORP

Summary (may include interest, penalty, and/or fees)

Tax Year	Cycle	Taxes
2009	ATL	\$ 16.49
2009	FUL	\$ 5.16

TOTAL \$ 21.65

AMENDED



PARID: P00005764851

ADDRESS: 7200 ROSWELL RD

ROLL: RE

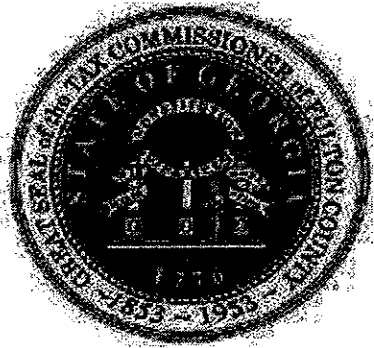
NAME: GENERAL MOTORS CORP

Summary (may include interest, penalty, and/or fees)

Tax Year	Cycle	Taxes
2009	CIT	\$ 4.07
2009	FUL	\$ 24.11

TOTAL \$ 28.18

AMENDED



PARID: P00005645266

ADDRESS: 3550 ATLANTA IND. PKWY

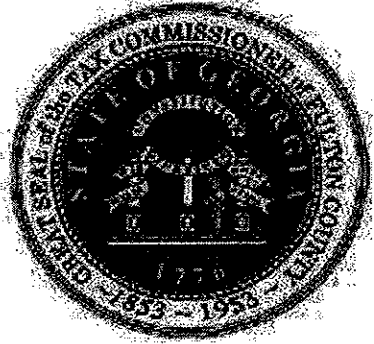
ROLL: RE

NAME: GENERAL MOTORS CORP

Summary (may include Interest, Penalty, and/or Fees)

Tax Year	Cycle	Taxes
2009	ATL	\$ 5,403.98
2009	FUL	\$ 1,692.02
TOTAL		\$ 7,096.00

AMENDED



PARID: P00005260801

ADDRESS: 5730 GLENRIDGE DR

ROLL: RE

NAME: GENERAL MOTORS CORP

Summary (may include interest, penalty, and/or fees)

Tax Year	Cycle	Taxes
2007	FUL	\$ 170.49

TOTAL \$ 170.49

AMENDED



PARID: P00005260780

ADDRESS: 3550 ATLANTA IND. PKWY

ROLL: RE

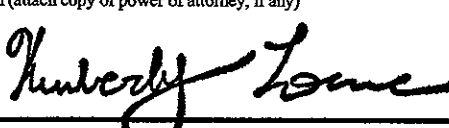
NAME: GENERAL MOTORS CORP

Summary (may include interest, penalty, and/or fees)

Tax Year	Cycle	Taxes
2009	ATL	\$ 176.24
2009	FUL	\$ 55.18

TOTAL \$ 231.42

EXHIBIT B

UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK		PROOF OF CLAIM	
In re (Name of Debtor): GENERAL MOTORS CORPORATION AKA GMC TRUCK DIVISION		Case Number: 09-50026 Chapter # 11	
NOTE: This form should be used to make a claim for an administrative expense arising after the commencement of the case. A "request" for payment of an administrative expense must be filed pursuant to 11 U.S.C. 503.			
Name of the Creditor: FULTON COUNTY TAX COMMISSIONER		<input type="checkbox"/> Check box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars.	
Name and Address where Notices Should Be Sent: 141 PRYOR ST SUITE 110 ATLANTA, GA 30309		<input type="checkbox"/> Check box if you have never received any notices from the bankruptcy court in this case.	
Telephone Number: (404) 730-6100		<input type="checkbox"/> Check box if this address differs from the address on the envelope sent to you by the court.	
Account or other number by which creditor identifies debtor: P00005764745, P00005764991, P00005765164 et al		Check here if this claim <input type="checkbox"/> replaces a previously filed claim dated: _____ <input type="checkbox"/> amends	
1. BASIS FOR CLAIM: <input type="checkbox"/> Goods Sold <input type="checkbox"/> Services Performed <input type="checkbox"/> Money Loaned <input checked="" type="checkbox"/> Personal Injury/Wrongful Death <input type="checkbox"/> Taxes <input type="checkbox"/> Other <input type="checkbox"/> Retiree benefits as defined in 11 U.S.C. 1114(a) <input type="checkbox"/> Wages, salaries, and compensation (Fill out below) Your SS#: _____ Unpaid compensation for services performed from _____ to _____ (Date) (Date)			
2. DATE DEBT WAS INCURRED: 2009		3. IF COURT JUDGEMENT, DATE OBTAINED:	
4. CLASSIFICATION OF CLAIM: Under the Bankruptcy Code all claims are classified as one or more of the following: (1) Unsecured nonpriority, (2) Unsecured priority, (3) Secured. It is possible for part of a claim to be in one category and part in another. CHECK THE APPROPRIATE BOX OR BOXES that best describe your claim and STATE THE AMOUNT OF THE CLAIM AT TIME CASE FILED. <input type="checkbox"/> SECURED CLAIM \$0.00 Attach evidence of perfection of security interest Brief description of Collateral: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other: _____ Value of Collateral: \$ 0.00 Amount of arrearage and other charges at time case filed included in secured claim above, if any \$0.00 <input type="checkbox"/> UNSECURED NONPRIORITY CLAIM A claim is unsecured if there is no collateral or lien on property of the debtor securing the claim or to the extent that the value of such property is less than the amount of the claim. <input checked="" type="checkbox"/> UNSECURED PRIORITY CLAIM \$96,756.08 <input type="checkbox"/> Specify the priority of the claim: Wages, salaries, or commissions (up to \$4650* earned not more than 90 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier) - 11 U.S.C. 507(A) (3). <input type="checkbox"/> Contributions to an employee benefit plan - 11 U.S.C. 507(A) (4). <input type="checkbox"/> Up to \$2100* of deposits toward purchase, lease, or rental of property or services for personal, family or household use 11 U.S.C. 507(a) (6). <input type="checkbox"/> Alimony, maintenance, or support owed to a spouse, former spouse, or child - 11 U.S.C. 507(a) (7). <input type="checkbox"/> Taxes or penalties of governmental units - 11 U.S.C. 507(a). <input type="checkbox"/> Other - Specify applicable paragraph of 11 U.S.C. 507(a) _____ <i>*Amounts are subject to adjustment on 4/1/04 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.</i>			
5. TOTAL AMOUNT OF CLAIM AT TIME CASE FILED: \$0.00 (Unsecured) \$0.00 (Secured) \$96,756.08 (est.) (Priority) \$96,756.08 (Total) <input type="checkbox"/> Check this box if claim includes charges in addition to the principal amount of the claim. Attach itemized statement of all additional charges.			
6. CREDITS AND SETOFFS: The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim. In filing this claim, claimant has deducted all amounts that claimant owes to debtor.			
7. SUPPORTING DOCUMENTS: Attach copies of supporting documents, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, court judgements, or evidence of security interests. If the documents are not available, explain. If the documents are voluminous, attach a summary.			
8. TIME-STAMPED COPY: To receive an acknowledgement of the filing of your claim, enclose a stamped, self-addressed envelope and copy of this proof of claim.			
Date: JUN 11, 2009	Sign and print the name and title, if any, of the creditor or other person authorized to file this claim (attach copy of power of attorney, if any) 		
Penalty for presenting fraudulent claim: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. 152 AND 3571.			

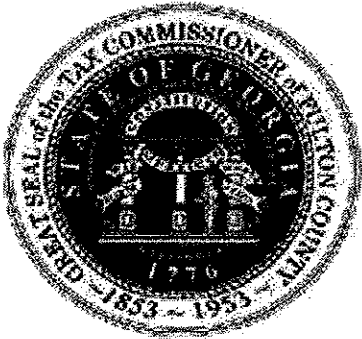
THIS SPACE IS FOR
COURT USE ONLY

THIS SPACE IS FOR
COURT USE ONLY



ADDITIONAL PARCELS

P20080001397
P20080001376
P20080001373
P00006136009
P00006127573
P00005685860
P00005765130
P00005765105
P00005765075
P00005764877
P00005764851
P00005645266
P00005260801
P00005260780



PARID: P00005764745

ADDRESS: 1000 ABERNATHY RD 400

ROLL: RE

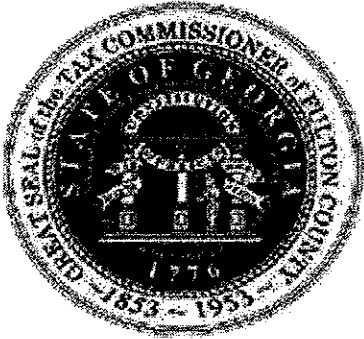
NAME: GENERAL MOTORS CORP

1000 ABERNATHY RD 400 ATLANTA GA 30309

Tax Year	Cycle	Taxes
2009	FUL	\$ 33.09

CONTINGENT

TOTAL \$ 33.09



PARID: P00005764991

ADDRESS: 6822 SHANNON PKY

ROLL: RE

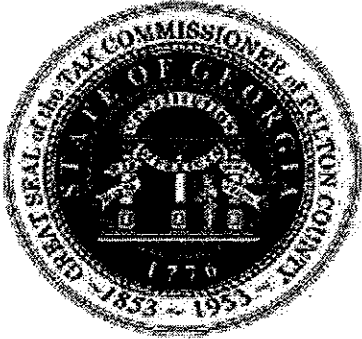
NAME: GENERAL MOTORS CORP

GENERAL MOTORS CORP, 6822 SHANNON PKY, DUBLIN, GA 31006

Tax Year	Cycle	Taxes
2009	FUL	\$ 26.35

CONTINGENT

TOTAL \$ 26.35



PARID: P00005765164

ADDRESS: 11225 ALPHARETTA HWY

ROLL: RE

NAME: GENERAL MOTORS CORP

2009

Tax Year	Cycle	Taxes
2009	FUL	\$ 17.38

CONTINGENT

TOTAL \$ 17.38



PARID: P20080001397

ADDRESS: 11700 GREAT OAKS WAY

ROLL: RE

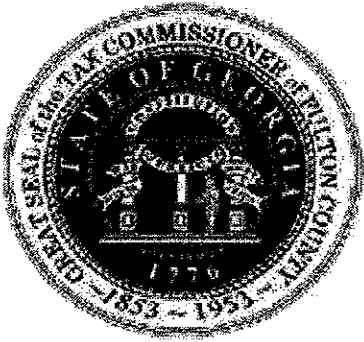
NAME: GENERAL MOTORS CORP

Summary of Findings

Tax Year	Cycle	Taxes
2009	FUL	\$ 1,315.31

CONTINGENT

TOTAL \$ 1,315.31



PARID: P20080001376

ADDRESS: 6555 FULTON INDUSTRIAL BLVD

ROLL: RE

NAME: GENERAL MOTORS CORP



Tax Year	Cycle	Taxes
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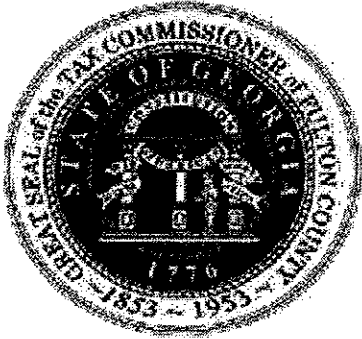
2009

FUL

\$ 5,610.72

CONTINGENT

TOTAL \$ 5,610.72



PARID: P20080001373

ADDRESS: 855 CAMP CREEK PKWY

ROLL: RE

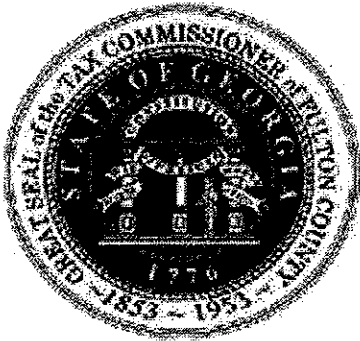
NAME: GENERAL MOTORS CORP

UNITED STATES OF AMERICA, DISTRICT OF COLUMBIA

Tax Year	Cycle	Taxes
2009	FUL	\$ 83,354.01

CONTINGENT

TOTAL \$ 83,354.01



PARID: P00006136009

ADDRESS: 9230 WAITS FERRY CROSSING

ROLL: RE

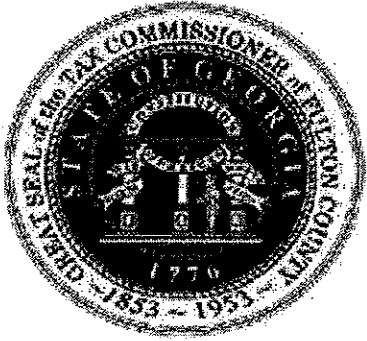
NAME: GENERAL MOTORS CORP

GENERAL MOTORS CORP

Tax Year	Cycle	Taxes
2009	FUL	\$ 23.50

CONTINGENT

TOTAL \$ 23.50



PARID: P00006127573

ADDRESS: 4100 JONESBORO RD

ROLL: RE

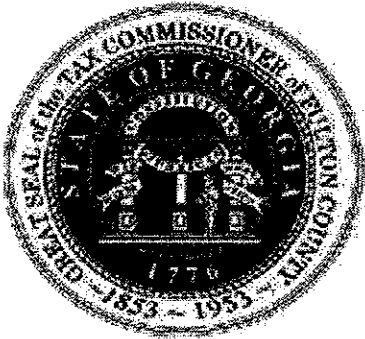
NAME: GENERAL MOTORS CORP

1999-2000

Tax Year	Cycle	Taxes
2009	FUL	\$ 17.66

CONTINGENT

TOTAL \$ 17.66



PARID: P00005865860

ADDRESS: 5730 GLENRIDGE DR

ROLL: RE

NAME: GENERAL MOTORS CORP

GENERAL MOTORS CORP (GENERAL MOTORS CORP)

Tax Year	Cycle	Taxes
2009	FUL	\$ 14.74

CONTINGENT

TOTAL \$ 14.74



PARID: P00005765130

ADDRESS: 3040 PIEDMONT RD NE

ROLL: RE

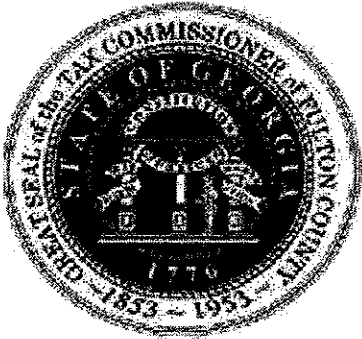
NAME: GENERAL MOTORS CORP

FOR THE YEAR ENDING 12/31/2009

Tax Year	Cycle	Taxes
2009	ATL	\$ 2.13
2009	FUL	\$.74

CONTINGENT

TOTAL \$ 2.87



PARID: P00005765105

ADDRESS: 2175 MANSELL RD

ROLL: RE

NAME: GENERAL MOTORS CORP



Tax Year	Cycle	Taxes
2009	FUL	\$ 18.21

CONTINGENT

TOTAL \$ 18.21



PARID: P00005765075

ADDRESS: 4305 JONESBORO RD

ROLL: RE

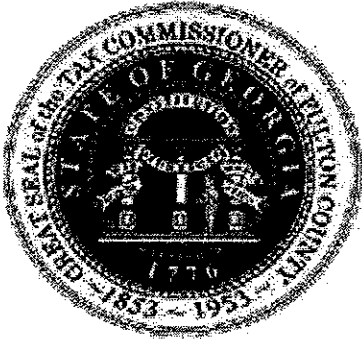
NAME: GENERAL MOTORS CORP

COMPUTED BY: J. L. HARRIS, JR., TAX COLLECTOR

Tax Year	Cycle	Taxes
2009	FUL	\$ 45.97

CONTINGENT

TOTAL \$ 45.97



PARID: P00005764877

ADDRESS: 255 METROPOLITAN PKY SW

ROLL: RE

NAME: GENERAL MOTORS CORP

DATE: 06/24/10

Tax Year	Cycle	Taxes
2009	ATL	\$ 19.84
2009	FUL	\$ 6.84

CONTINGENT

TOTAL \$ 26.68



PARID: P00005764851

ADDRESS: 7200 ROSWELL RD

ROLL: RE

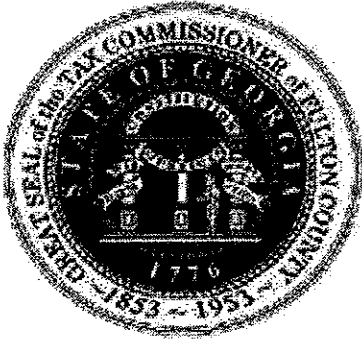
NAME: GENERAL MOTORS CORP

SUMMARY OF TAXES DUE IN 2009 (PROPERTY TAXES)

Tax Year	Cycle	Taxes
2009	FUL	\$ 33.43

CONTINGENT

TOTAL \$ 33.43



PARID: P00005645266

ADDRESS: 3550 ATLANTA IND PKY

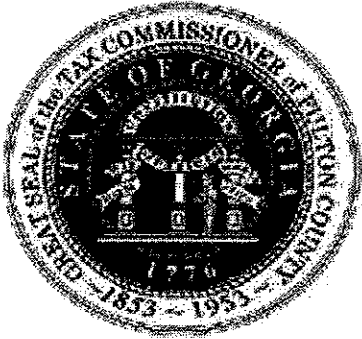
ROLL: RE

NAME: GENERAL MOTORS CORP

Tax Year	Cycle	Taxes
2009	ATL	\$ 4,378.64
2009	FUL	\$ 1,512.15

CONTINGENT

TOTAL \$ 5,890.79



PARID: P00005260780

ADDRESS: 3550 ATLANTA IND PKY

ROLL: RE

NAME: GENERAL MOTORS CORP

SUMMARY OF TAXES DUE FOR THE YEAR 2009

Tax Year	Cycle	Taxes
2009	ATL	\$ 159.78
2009	FUL	\$ 55.18

CONTINGENT

TOTAL \$ 214.96

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF NEW YORK**

In re:)	CHAPTER 11
)	
MOTORS LIQUIDATION COMPANY, et al.,)	CASE NO. 09-50026 (REG)
f/k/a General Motors Corp., et al.)	
)	
Debtors.)	
)	
_____)	
MOTORS LIQUIDATION COMPANY, et al.,)	
f/k/a General Motors Corp., et al.)	
Objectors,)	(Jointly Administered)
)	
vs.)	
)	
Fulton County Tax Commissioner,)	
)	
Claimant.)	
_____)	

CERTIFICATE OF SERVICE

I hereby certify that I have served a copy of the foregoing **FULTON COUNTY TAX COMMISSIONER'S RESPONSE IN OPPOSITION TO DEBTORS' NINETEENTH OMNIBUS OBJECTION TO CREDITOR FULTON COUNTY'S PROOF OF CLAIM NO. 17766** by U.S. mail, adequate postage thereon, as follows:

Harvey R. Miller, Esq.
Stephen Karotin, Esq.
Joseph H. Smolinsky, Esq.
Weil, Gotshal & Manges LLP
767 Fifth Avenue
New York, New York 10153
Attorneys for Debtors

Debtors, c/o Motors Liquidation Company

Attn: Diana G. Adams, Esq.

U.S. Attorney's Office
S.D.N.Y.
86 Chambers Street
Third Floor
New York, New York 10007

Attn: David S. Jones, Esq.

Attn: Natalie Kuehler, Esq.

Kaplan & Drysdale, Chartered
Attorneys for the Official Committee of unsecured creditors holding asbestos-related claims
375 Park Avenue
35th Floor
New York, New York 10152-3500

Attn: Elihu Inselbuch, Esq.

Attn: Rita C. Tobin, Esq.

Kaplan & Drysdale, Chartered
Attorneys for the Official Committee of unsecured creditors holding asbestos-related claims
One Thomas Circle, N.W.
Suite 1100
Washington, D.C. 20005

Attn: Trevor W. Swett III, Esq.

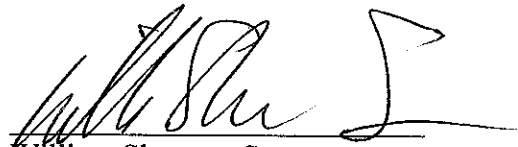
Attn: Kevin C. Marclay, Esq.

Strutzman, Bromberg, Esserman, & Plifka, a Professional Corporation
Attorneys for Dean M. Trafelet in his capacity as the legal representative for future asbestos
personal injury claimants
2323 Bryan Street
Suite 2200
Dallas, Texas 75201

Attn: Sander L. Esserman, Esq.

Attn: Robert T. Brousseau, Esq.

This 17th day of June, 2010.


William Shannon Sams
Georgia Bar No. 101051

OFFICE OF THE COUNTY ATTORNEY

141 Pryor Street, S.W.

Suite 4038

Atlanta, Georgia 30303

(404) 612-0261 (office)

(404) 730-6324 (facsimile)-

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